

COUNTY OF YORK, VIRGINIA
Enterprise Funds
Combining Balance Sheet
June 30, 2000

<u>Assets</u>	<u>York Sanitary District</u>	<u>Sanitary District No. 2</u>	<u>Water Enterprise</u>	<u>Solid Waste</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Total</u>
Current assets:							
Cash and temporary investments	\$ 102	\$ -	\$ -	\$ 187,836	\$ 508,535	\$ 7,271,935	\$ 7,968,408
Restricted cash - escrows	-	-	-	220,825	-	5,016,729	5,237,554
Accounts receivable	-	-	-	423,073	67,879	1,058,095	1,549,047
Allowance for uncollectible accounts	-	-	-	(19,992)	(1,232)	(50,561)	(71,785)
Due from other funds	-	-	-	122	-	114,691	114,813
Total current assets	<u>102</u>	<u>-</u>	<u>-</u>	<u>811,864</u>	<u>575,182</u>	<u>13,410,889</u>	<u>14,798,037</u>
Property, plant and equipment:							
Land	37,916	251,854	43,394	250,113	-	-	583,277
Buildings and improvements	783,983	2,724,619	21,475	1,823,733	-	3,495,239	8,849,049
Plant, equipment and distribution system	2,274,794	20,068,024	838,237	7,976	1,865,175	31,621,439	56,675,645
Equipment	448,197	475,022	53,078	610,116	37,197	1,467,422	3,091,032
Construction in progress	-	-	-	-	1,271,904	11,025,004	12,296,908
Accumulated depreciation	<u>(1,935,427)</u>	<u>(11,007,967)</u>	<u>(383,576)</u>	<u>(651,227)</u>	<u>(79,572)</u>	<u>(3,741,263)</u>	<u>(17,799,032)</u>
Net property, plant and equipment	<u>1,609,463</u>	<u>12,511,552</u>	<u>572,608</u>	<u>2,040,711</u>	<u>3,094,704</u>	<u>43,867,841</u>	<u>63,696,879</u>
Other assets - issue costs, net	<u>-</u>	<u>-</u>	<u>-</u>	<u>67,788</u>	<u>-</u>	<u>162,586</u>	<u>230,374</u>
Total assets	<u>\$ 1,609,565</u>	<u>\$ 12,511,552</u>	<u>\$ 572,608</u>	<u>\$ 2,920,363</u>	<u>\$ 3,669,886</u>	<u>\$ 57,441,316</u>	<u>\$ 78,725,290</u>

<u>Liabilities and Fund Equity</u>	<u>York Sanitary District</u>	<u>Sanitary District No. 2</u>	<u>Water Enterprise</u>	<u>Solid Waste</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Total</u>
Liabilities:							
Current liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ 305,714	\$ 30,862	\$ 652,771	\$ 989,347
Retainage payable	-	-	-	-	-	59,077	59,077
Deposits payable	-	-	-	-	-	155,670	155,670
Accrued interest payable	-	-	-	12,311	-	47,432	59,743
Salaries, taxes and benefits payable	-	-	-	25,807	7,131	78,752	111,690
Current portion of general obligation bonds	-	-	-	75,400	-	-	75,400
Current portion of revenue bonds	-	-	-	-	-	152,386	152,386
Current capital leases	-	-	-	111,667	-	-	111,667
Current closure costs	-	-	-	166,271	-	-	166,271
Due to other funds	-	-	-	-	-	168	168
Total current liabilities	-	-	-	697,170	37,993	1,146,256	1,881,419
Long-term liabilities:							
Long term portion of general obligation bonds	-	-	-	142,100	-	-	142,100
Long term portion of revenue bonds	-	-	-	-	-	9,810,200	9,810,200
Long term portion of capital leases	-	-	-	1,680,000	-	-	1,680,000
Long term portion of closure costs	-	-	-	240,000	-	-	240,000
Accrued vacation and sick pay	-	-	-	13,905	364	183,473	197,742
Total long-term liabilities	-	-	-	2,076,005	364	9,993,673	12,070,042
Total liabilities	-	-	-	2,773,175	38,357	11,139,929	13,951,461
Fund equity:							
Contributed capital	1,058,391	9,316,590	550,791	320,822	1,082,442	26,636,601	38,965,637
Retained earnings (accumulated deficit)	551,174	3,194,962	21,817	(173,634)	2,549,087	19,664,786	25,808,192
Total fund equity	1,609,565	12,511,552	572,608	147,188	3,631,529	46,301,387	64,773,829
Total liabilities and fund equity	\$ 1,609,565	\$ 12,511,552	\$ 572,608	\$ 2,920,363	\$ 3,669,886	\$ 57,441,316	\$ 78,725,290